## RESOLUTION 2022-O

## JOINT RESOLUTION OF BOARD OF COMMISSIONERS AND COUNTY COUNCIL OF PARKE COUNTY, INDIANA SETTING TERMS AND CONDITIONS FOR RECOUPERATION OF OVERPAID SALARIES FOR EMPLOYEES OF PARKE COUNTY GOVERNMENT

**WHEREAS**, the Indiana State Board of Accounts performed an audit of Parke County for the years of 2019 and 2020; and,

**WHEREAS**, the Parke County Council adopted a salary ordinance in each year as required by Indiana Statute; and,

WHEREAS, the Indiana State Board of Accounts found during this audit that Parke County had overcompensated several employees during the year of 2019; and,

**WHEREAS,** Parke County is required to recover the amount of salary paid to employees whom were overpaid during this time period; and,

WHEREAS, the Parke County Board of County Commissioners and the Parke County Council are desirous of complying with the findings of the audit performed by the Indiana State Board of Accounts; and,

**WHEREAS**, the Parke County Board of County Commissioners and the Parke County Council wish to declare the position taken, the amounts of overpayment, and the methods to recover the overpayments; and,

WHEREAS, the Indiana State Board of Accounts has given Parke County assurance that these steps will satisfy the audit findings.

**NOW, THEREFORE BE IT JOINTLY RESOLVED** by the Parke County Board of County Commissioners and the Parke County Council that the following will be implemented to correct this audit finding.

Per the recent audit performed by the State Board of Accounts, it has become apparent that most salaried positions were overpaid in 2019. From this finding, the county government is responsible for recovering this overpayment. In discussion with the State Board of Accounts auditors, the following determinations were made:

- 1. The SBOA calculated the overpayment for all elected county officials. These numbers will be used as the official amounts that must be repaid to satisfy the audit report findings.
- 2. The SBOA did not calculate the overpayment for all other salaried employees. These amounts were calculated by county councilman Roy Wrightsman, and upon adoption of this document, will be considered the official amounts that must be repaid to satisfy the audit report findings.

- 3. Any employee who was employed as of 2/14/2020 and continues to be employed is subject to this recuperation of funding.
- 4. Any former employee who was employed at that point and no longer employed is not subject to this recuperation. It has been determined that it is too difficult to determine exactly who received the overpayment and when they received it. Further, it is difficult to recuperate the funds from those no longer employed, therefore these individuals have been exempted. The only exception to this is any elected official is still subject to repayment of the excess pay received, regardless of current employment with Parke County.
- 5. Any employee who became employed after 2/14/2020 is not subject to any recuperation. This applies to any elected official who assumed the office after 2/14/2020.
- 6. Any otherwise affected employee, who when calculated is evidenced to have not been overcompensated, has been exempted.
- 7. Hourly employees are not subject to any recuperation of pay. It has been determined that hourly employees were not affected.
- 8. Employees will have the amount due withheld from their regular pay on July 18, 2022. The auditor will deduct the amount listed per applicable employee on that pay.
- 9. Elected officials who are no longer employed by Parke County will be required to reimburse the county for the amount of overpayment by check. This payment must be made by the end of 2022.
- 10. The attached list includes the positions, the affected appropriation line, names, and the amount owed by applicable employees who are subject to this recuperation of funds.
- 11. The auditor shall inform both the Parke County Board of Commissioners and the Parke County Council once all funds have been recuperated per this resolution.

Parke County has been assured by the auditors with the State Board of Accounts that this will sufficiently address the findings of the audit as presented in the re-closing meeting on 3/16/2022 for the year of 2020.

| Adopted this 14th day of April                        | 2022  |
|---|-------|
| County Council President                              |       |
| Adopted thisK day of April                            | 2022. |
| Board of Commissioners President                      |       |
| Attest: <u>Jama Vischer</u><br>Laura Fischer: Auditor |       |

## **Employee Overpayment Summary**

| 2019 Budget Year         |                 |                |                       |                    |  |  |  |
|--------------------------|-----------------|----------------|-----------------------|--------------------|--|--|--|
|                          |                 |                |                       |                    |  |  |  |
| Position                 | Account Number  | on 2/14/20     | Overpay Amount        | Emp. Presently     |  |  |  |
| Clerk                    | 1000-01-01-1000 | S. Jeffries    | \$ 127.00             |                    |  |  |  |
| Clerk D1                 | 1000-01-01-1100 | N. Collings    | \$ 103.27             |                    |  |  |  |
| Election Board Dept Head | 1000-02-01-1000 | S. Jeffries    | \$ 9.42               |                    |  |  |  |
| Auditor                  | 1000-03-01-1000 | L. Fischer     | \$ 299.79             |                    |  |  |  |
| Auditor D2               | 1000-03-01-1200 | H. Emery       | \$ 99.81              |                    |  |  |  |
| Auditor D3               | 1000-03-01-1300 | R. Ratcliff    | \$ 99.81              | Yes, Probation     |  |  |  |
| Plat Asst                | 1000-03-01-1700 | L. Lutes       | \$ 99.81              |                    |  |  |  |
| Treasurer                | 1000-04-01-1000 | K. Shorter     | \$ 125.02             | yes                |  |  |  |
| Treasurer D1             | 1000-04-01-1100 | M. A. Wood     | \$ 103.27             | yes                |  |  |  |
| Treasurer D2             | 1000-04-01-1200 | L. Head        | \$ 99.81              | yes                |  |  |  |
| Recorder                 | 1000-05-01-1000 | M. A. Gregg    | \$ 124.58             | yes                |  |  |  |
| Recorder D1              | 1000-05-01-1100 | J. York        | \$ 103.27             | yes                |  |  |  |
| Surveyor                 | 1000-06-01-1000 | G. Lohrmann    | \$ 53.11              | yes                |  |  |  |
| Coroner                  | 1000-07-01-1000 | D. McVay       | \$ 22.60              | yes                |  |  |  |
| Coroner D1               | 1000-07-01-1101 | D. Wood        | \$ 5.77               | Yes                |  |  |  |
| Coroner Adv. Ed          | 1000-07-01-1102 | D. McVay       | \$ 11.25              |                    |  |  |  |
| CH Custodian             | 1000-08-01-1103 | D. Pruner      | \$ 113.85             | yes                |  |  |  |
| CH Custodian 2           | 1000-08-01-1104 | K. Pettis      | \$ 98.27              | yes                |  |  |  |
| Assessor                 | 1000-09-01-1000 | K. Potter      | \$ 126.87             | yes                |  |  |  |
| Assessor D1              | 1000-09-01-1100 | G. Riggs       |                       | yes                |  |  |  |
| Assessor D2              | 1000-09-01-1200 | K. Long        | \$ 103.27<br>\$ 99.81 | yes                |  |  |  |
| SWCD                     | 1000-10-01-1000 | D. Barnett     | \$ 102.12             | yes                |  |  |  |
| Extension sec 1          | 1000-11-01-1502 | M Stites       | \$ 95.65              | yes                |  |  |  |
| Plan Admin               | 1000-12-01-1000 | C. Wittenmyer  |                       | yes                |  |  |  |
| Veteran Officer          |                 | S. Rukes       |                       | yes                |  |  |  |
| Court Reporter           |                 | M. Riffe       |                       | yes                |  |  |  |
| Court Asst. Reporter     |                 | K Gregg        |                       | yes                |  |  |  |
| Court Secretary          |                 | E. Marshall    |                       | yes                |  |  |  |
| Probation Officer        |                 | J. McHargue    |                       | yes                |  |  |  |
| Probation Officer 2      |                 | L. Frazier     |                       | yes                |  |  |  |
| Commissioners            | 1000-14-01-1203 |                | \$ 132.80             | yes                |  |  |  |
| Commissioners            |                 |                | \$ 38.10              | yes                |  |  |  |
| Commissioners            |                 | D. Collom      | \$ 38.10              | yes                |  |  |  |
| Prosecutor Clerical      |                 | B. Hartman     | \$ 38.10              | yes                |  |  |  |
| IV-D Admin               |                 | K. Sauter      | \$ 125.28             | yes                |  |  |  |
| Sheriff                  |                 | G. Sunderman   | \$ 63.36              | yes                |  |  |  |
| Chief Deputy             |                 | J. Cole        | \$ -                  | yes                |  |  |  |
| Deputies                 |                 | J. Frazier     | \$ 144.04             | yes                |  |  |  |
| Deputies Deputies        |                 | K. Stonebraker | \$ 138.46             | yes                |  |  |  |
| Deputies                 |                 |                | \$ 138.46             | yes                |  |  |  |
| Deputies                 |                 |                | \$ 138.46             | yes                |  |  |  |
| Deputies                 |                 |                | \$ 138.46             | yes                |  |  |  |
| Matron Separates         |                 |                | \$ 138.46             | yes, detective now |  |  |  |
| ail Commander            |                 |                | \$ 138.46             | yes                |  |  |  |
| Dispatchers sheriff      |                 |                | \$ 125.00             | yes                |  |  |  |
| Dispatchers Sheriπ       | 1000-19-01-1114 | C Waymire      | \$ 111.54             | yes                |  |  |  |

| 1.11.6                       |                 |              |    |          |                 |
|------------------------------|-----------------|--------------|----|----------|-----------------|
| Jail Cook                    | 1000-19-01-1115 |              | \$ | 95.96    | yes             |
| Jail Officers                | 1000-19-01-1116 |              | \$ | 116.35   | yes             |
| Jail Officers                | 1000-19-01-1116 | B. Honaker   | \$ | 116.35   | yes             |
| Jail Officers                | 1000-19-01-1116 | T. Maden     | \$ | 116.35   | yes             |
| Jail Officers                | 1000-19-01-1116 | N. McCall    | \$ | 116.35   | yes, supervisor |
| Jail Officers                | 1000-19-01-1116 | J. Quinn     | \$ | 116.35   | yes             |
| Patrol Sgt                   | 1000-19-01-1117 | S. Vandivier | \$ | 140.19   | yes             |
| Patrol Sgt                   | 1000-19-01-1117 | B. McNeill   | \$ | 140.19   | yes             |
| Dispatch Super               | 1000-19-01-1118 | D. Wirth     | \$ | 115.38   | yes             |
| Jail Supv.                   | 1000-19-01-1119 | J. Hutson    | \$ | 117.31   | yes             |
| Jail Supv.                   | 1000-19-01-1119 | T. Potter    | \$ | 117.31   | yes             |
| Clerical                     | 1000-19-01-1500 | A. App       | \$ | 99.81    | yes             |
| EMA Dept Head                | 1000-40-01-1000 | C. Obrien    | \$ | 117.31   | yes             |
| County Council               | 1000-41-01-1701 | J.Pratt      | \$ | 14.29    | yes             |
| County Council               | 1000-41-01-1701 | L. Gambaiani | \$ | 14.29    | yes             |
| County Council               | 1000-41-01-1701 | JB Butler    | \$ | 14.29    | yes             |
| County Council               | 1000-41-01-1701 | T. Stambaugh | \$ | 14.29    | no, elected     |
| County Council               | 1000-41-01-1701 | J. Howard    | \$ | 14.29    | yes             |
| County Council               | 1000-41-01-1701 | R. Patton    | \$ | 14.29    | yes             |
| County Council               | 1000-41-01-1701 | R Wrightsman | \$ | 14.29    | yes             |
| Budget Preparation           | 1000-41-01-1510 |              | \$ | 1,000.00 | yes             |
| Health Officer               | 1159-00-01-1000 | F. Swaim     | \$ | 25.96    | yes             |
| Health Sanitarian            | 1159-00-01-1122 | L. D. Wright | \$ | 93.71    | yes             |
| LHM Food Insp                |                 | L. D. Wright | \$ | 21.68    | yes             |
| Highway Admin                |                 | J. Hardman   | \$ | 117.69   | yes             |
| Pre-trial admin              | 1182-00-01-1500 | G. Sunderman | \$ | 63.36    | yes             |
| Park and Rec Dir             | 1219-00-01-1000 | C. Newcomb   | \$ | 128.85   | yes             |
| 911 Dept head                |                 | C. Obrien    | \$ | 29.62    | yes             |
| 911 Dispatchers              | 1222-00-01-1114 | C Petersen   | \$ | 111.54   | yes             |
| 911 Dispatchers              | 1222-00-01-1114 | C Rohr       | \$ | 111.54   | yes             |
| 911 Dispatchers              | 1222-00-01-1114 |              | \$ | 111.54   | yes             |
| Prosecutor IV-D Incent admin |                 | G. Sunderman | \$ | 14.23    | yes             |
| Problem solving court        |                 | G. Nicola    | \$ | 142.91   | yes             |
|                              |                 | Total        | \$ | 8,292.75 | yes             |
|                              | <b>i</b>        | ·            | ۱۲ | 0,232.73 |                 |